## **AMENDMENTS TO THE CLAIMS**

This listing of claims will replace all prior versions and listings of claims in the application.

## Listing of Claims:

Claim 1 (Previously Presented): A multilayer magnetic recording medium which comprises, on a nonmagnetic substrate, at least one upper binder-containing magnetic recording layer which has a thickness of less than 0.5  $\mu$ m and contains finely divided magnetic pigment having a coercive force H<sub>c</sub> of 100-250 kA/m, at least one lower binder-containing layer which contains an isotropic magnetically soft pigment which is selected from  $\gamma$ -Fe<sub>2</sub>O<sub>3</sub>, Fe<sub>3</sub>O<sub>4</sub> or a solid solution of these components and has a mean crystallite size of less than 10 nm, and the lower layer has a coercive force H<sub>c</sub> of less than 0.7 kA/m.

Claim 2 (Original) A magnetic recording medium as claimed in claim 1, wherein the coercive force  $H_c$  of the pigment in the upper layer is from 130 to 220 kA/m.

Claim 3 (Original) A magnetic recording medium as claimed in claim 1, wherein the magnetic pigment in the upper layer is a metal pigment or metal alloy pigment.

Claim 4 (Original) A magnetic recording medium as claimed in claim 1, wherein the magnetic pigment in the upper layer is a hexagonal ferrite pigment or a Co-modified  $\gamma$ -Fe<sub>2</sub>O<sub>3</sub>, Co-modified Fe<sub>3</sub>O<sub>4</sub> or a solid solution of these components.

Claim 5 (Original) A magnetic recording medium as claimed in claim 1, wherein the isotropic magnetically soft pigment in the lower layer has a mean crystallite size of less than 6 nm.

Claim 6 (Canceled)

Claim 7 (Original) A magnetic recording medium as claimed in claim 1, wherein the lower layer has a coercive force H<sub>c</sub> of less than 0.3 kA/m.

Claim 8 (Original) A magnetic recording medium as claimed in claim 1, wherein the amount of the magnetically soft pigment in the lower layer is from 25 to 85% by weight, based on the weight of all pigments in the lower layer.

Claim 9 (Original) A magnetic recording medium as claimed in claim 1, wherein the amount of the magnetically soft pigment in the lower layer is from 35 to 78% by weight, based on the weight of all pigments in the lower layer.

Claim 10 (Original) A magnetic recording medium as claimed in claim 1, wherein the magnetically soft pigment in the lower layer has been surface-treated with an aluminum compound or a silicon compound or a mixture of the two compounds.

Claim 11 (Original) A magnetic recording medium as claimed in claim 1, wherein the magnetically soft pigment in the lower layer is spherical or amorphous.

Claim 12 (Original) A magnetic recording medium as claimed in claim 1, wherein the lower layer contains at least one nonmagnetic pigment in addition to the magnetically soft pigment.

Claim 13 (Original) A magnetic recording medium as claimed in claim 12, wherein the nonmagnetic pigment is acicular, having a mean longitudinal axis of from 5 to 200 nm, or spherical or amorphous, having a mean particle size of from 5 to 180 nm.

Claim 14 (Original) A magnetic recording medium as claimed in claim 12, wherein the nonmagnetic pigment is  $\alpha\text{-Fe}_2\text{O}_3$ .

Claim 15 (Original) A magnetic recording medium as claimed in claim 12, wherein the nonmagnetic pigment is carbon black.

Claim 16 (Original) A magnetic recording medium as claimed in claim 12, wherein the nonmagnetic pigment is a mixture of carbon black and  $\alpha$ -Fe<sub>2</sub>O<sub>3</sub>.

Claim 17 (Canceled)

Claim 18 (Previously presented) A magnetic recording medium containing an upper layer, and a lower layer, said lower layer including magnetically soft pigment which is selected from  $\gamma$ -Fe<sub>2</sub>O<sub>3</sub>, Fe<sub>3</sub>O<sub>4</sub> and a solid solution of these components and has a mean crystallite size of less than 10 nm, and a coercive force H<sub>c</sub> of less than 0.7 kA/m.

Claim 19 (Original) The magnetic recording medium as claimed in claim 18, wherein the magnetically soft pigment has a mean crystallite size of less than 6 nm as a pigment in a lower layer of a magnetic recording medium.

Claim 20 (Canceled)

Claim 21 (Previously presented) A magnetic tape, magnetic card or floppy disk comprising a multilayer magnetic recording medium which comprises, on a nonmagnetic substrate, at least one upper binder-containing magnetic recording layer which has a thickness of less than 0.5  $\mu$ m and contains a finely divided magnetic pigment having a coercive force H<sub>c</sub> of 100 – 250 kA/m, and at least one lower binder-containing layer which contains an isotropic magnetically soft pigment which is selected from  $\gamma$ –Fe<sub>2</sub>O<sub>3</sub>, Fe<sub>3</sub>O<sub>4</sub>, or a solid solution of these components and has a mean crystallite size of less than 10 nm, and the lower layer has a coercive force H<sub>c</sub> of less than 0.7 kA/m.

Claim 22 (Previously presented) The magnetic recording medium as claimed in claim 1, wherein the isotropic magnetically soft pigment has a specific surface area determined on the basis of BET method is more than 100 m<sup>2</sup>/g.

Claim 23 (Previously presented) The magnetic recording medium as claimed in claim 22, wherein the isotropic magnetically soft pigment has a specific surface area determined on the basis of BET method is more than 120 m<sup>2</sup>/g.

Claim 24 (Canceled)

Claim 25 (Canceled)

Claim 26 (Previously presented) The magnetic recording medium as claimed in claim 18, wherein the isotropic magnetically soft pigment has a specific surface area determined on the basis of BET method is more than 100 m<sup>2</sup>/g.

Claim 27 (Previously presented) The magnetic recording medium as claimed in claim 26, wherein the isotropic magnetically soft pigment has a specific surface area determined on the basis of BET method is more than 120 m²/g.

Claim 28 (Canceled)

Claim 29 (Canceled)

Claim 30 (Previously presented) The magnetic recording medium as claimed in claim 18, wherein the lower layer has a coercive force  $H_c$  of less than 0.3 kA/m.

Claim 31 (Canceled)

Claim 32 (Canceled)

Claim 33 (Canceled)

Claim 34 (Previously presented) The magnetic recording medium as claimed in claim 21, wherein the lower layer has a coercive force  $H_c$  of less than 0.3 kA/m.